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IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

In the matter of Tax Indebtedness of:

Case No. 1:23-cv-00107-SCR

MICHELLE JOHNSON

**STIPULATED MOTION TO CONTINUE
HEARING SET FOR NOVEMBER 13, 2025
AND TO EXTEND DEADLINES TO FILE
BRIEFS AND STATUS REPORT**

The United States and Michelle Johnson (the Parties) stipulate and agree as follows:

1. This case is a petition by the United States to permit the Internal Revenue Service to levy upon Ms. Johnson's principal residence (the Residence) under 26 U.S.C. § 6334(e) to satisfy Ms. Johnson's 2016 tax liability. Ms. Johnson does not admit that the United States' petition should be granted.

2. The Parties have been in negotiations, discussing settlement since mid-2023, whereby Ms. Johnson would provide funds to the United States in exchange for discharging the Residence from the tax lien.

3. The Parties reached an agreement on April 23, 2025, whereby Ms. Johnson would pay a sum certain of money through proceeds acquired from a loan(s) and/or gift(s) from family by July 21, 2025.

1 4. While Ms. Johnson has been making substantial efforts to acquire these funds, she
2 was unable to have this sum certain of money paid to the United States by July 21, 2025.

3 5. The Parties reached an agreement on August 21, 2025 to extend the deadline to
4 October 10, 2025 to have this money paid to the United States.

5 6. On October 10, 2025, the Parties reached another agreement to extend the
6 deadline to have this money paid to the United States to November 10, 2025.

7 7. Ms. Johnson is in the process of acquiring loans secured by real property that
8 would generate sufficient proceeds to pay the required sum of money to the United States, and
9 the funds are scheduled to close in early November.

10 8. On August 28, 2025, the Court issued an order setting a hearing on the merits for
11 November 13, 2025, a deadline of October 30, 2025 to file a brief analyzing the merits, and a
12 requirement to file a status report by October 23, 2025 on the status of settlement.

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9. As the Parties have agreed to extend the deadline to complete settlement, the Parties respectfully request that the Court continue the hearing on the merits by approximately 45 days at a time convenient for the Court and to extend the deadlines to file a brief and status report by approximately 45 days.

Respectfully submitted this 10th day of October 2025.

/s/ Michelle Johnson
MICHELLE JOHNSON

/s/ Kenton McIntosh
KENTON MCINTOSH
Trial Attorney, Tax Division
U.S. Department of Justice

Pursuant to the Stipulation of the parties, it is hereby **ORDERED** that: The in-court merits hearing is reset for December 18, 2025 at 9:00 a.m., to be conducted via Zoom. The merits hearing will be conducted on the record in this case, including the complaint and supporting exhibits (ECF No. 1). Any additional brief or exhibits shall be filed on or before December 4, 2025. The parties shall file a status report concerning the status of any settlement on or before November 20, 2025. Pursuant to the settlement agreement described by the parties, the parties may also, at any point, file a stipulation to vacate the merits hearing date. After the hearing, a written court order will issue.

IT IS SO ORDERED.

DATED: October 14, 2025


SEAN C. RIORDAN
UNITED STATES MAGISTRATE JUDGE